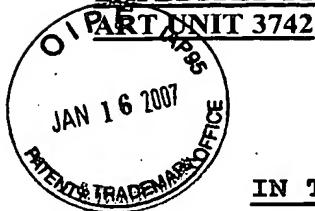


**AMENDMENT AFTER FINAL UNDER 37 C.F.R. §1.116**  
**EXPEDITED PROCEDURE**



Dkt. 74388/RSM

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicants : Jae-In JEONG and Tae-Gyoon LIM  
Serial No. : 10/534,134 Examiner: S. Y. Paik  
Filed : May 6, 2005 Art Unit: 3742  
For : RESISTANCE-HEATED BOAT AND MANUFACTURING  
METHOD THEREOF

1185 Avenue of the Americas  
New York, New York 10036  
January 11, 2007

*Please file*  
*as soon as possible*  
*2/6/07*  
Mail Stop AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

SIR:

**AMENDMENT AFTER FINAL UNDER 37 C.F.R. §1.116**  
**RESPONDING TO AN OCTOBER 12, 2006 OFFICE ACTION**

This Amendment is submitted in response to the October 12, 2006 Office Action which was issued by the United States Patent and Trademark Office ("USPTO") in connection with the above-identified patent application. A response to the Office Action is due January 12, 2007. Accordingly, this Amendment is being timely filed.